

Fig. 1

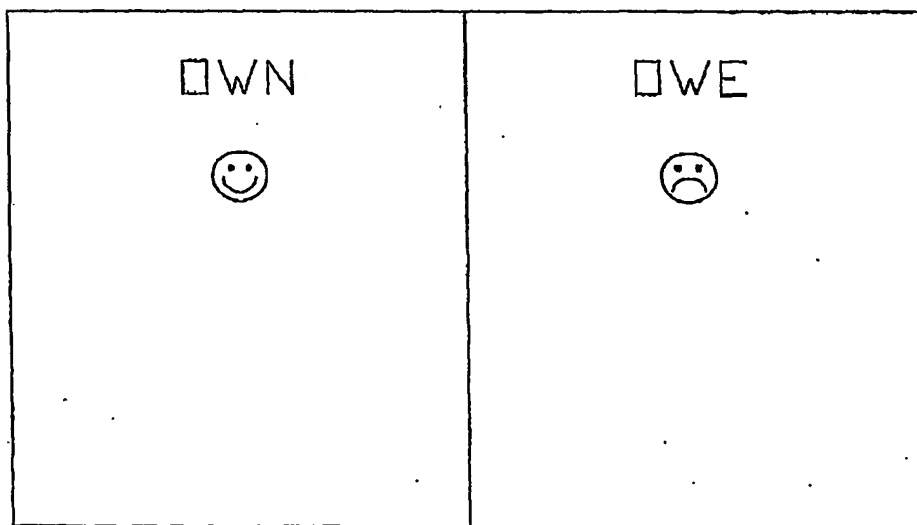


Fig. 2

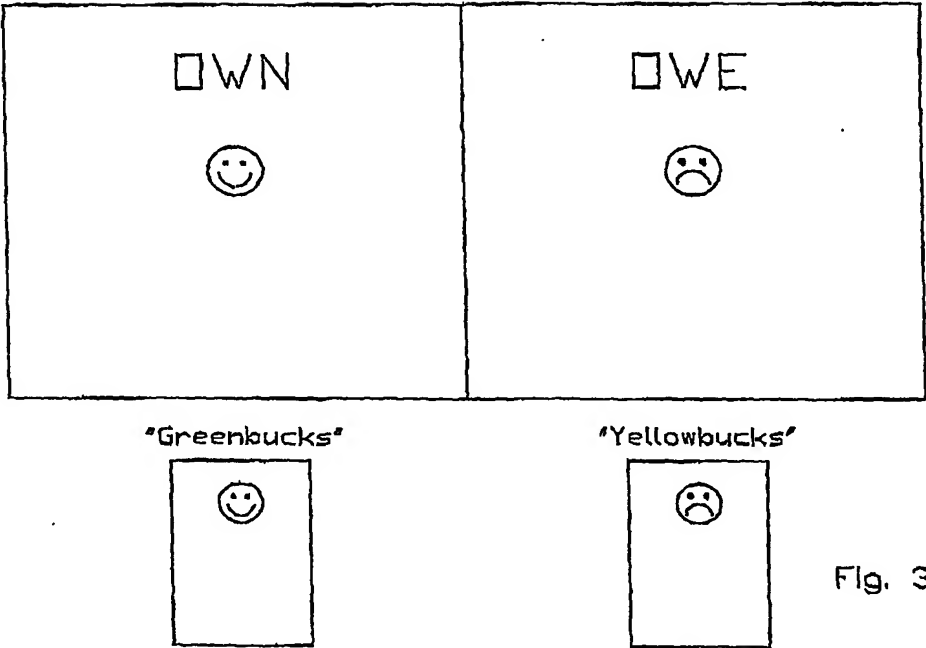


Fig. 3

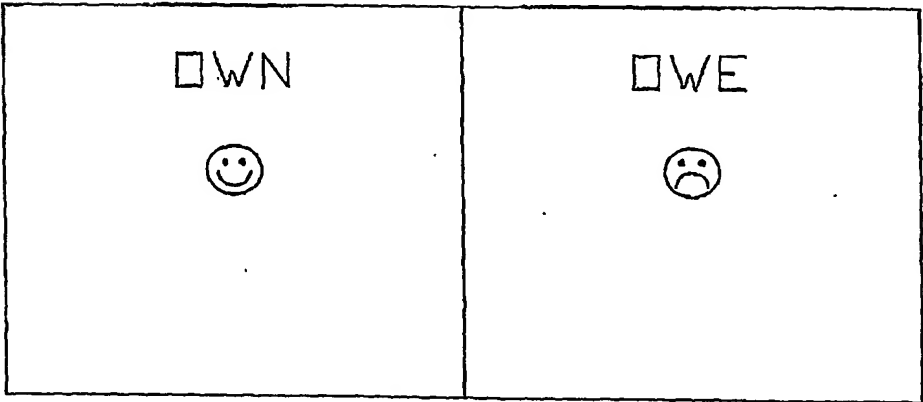


Fig. 4

General Transaction Diary		Special Diary 1	Special Diary 2	Special Diary 3	Special Diary 4
Diary Ref.	Description	Basket Name	Amount	Basket Name	Amount

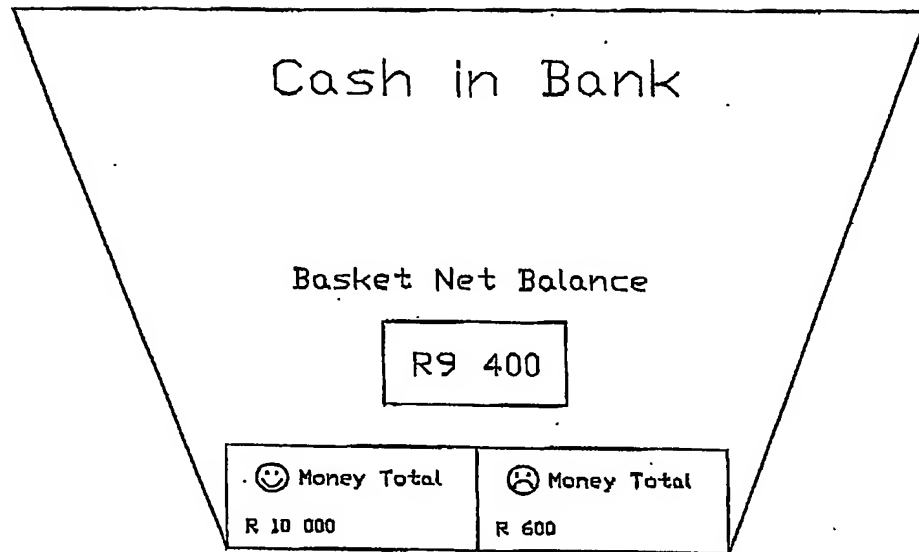


Fig. 5

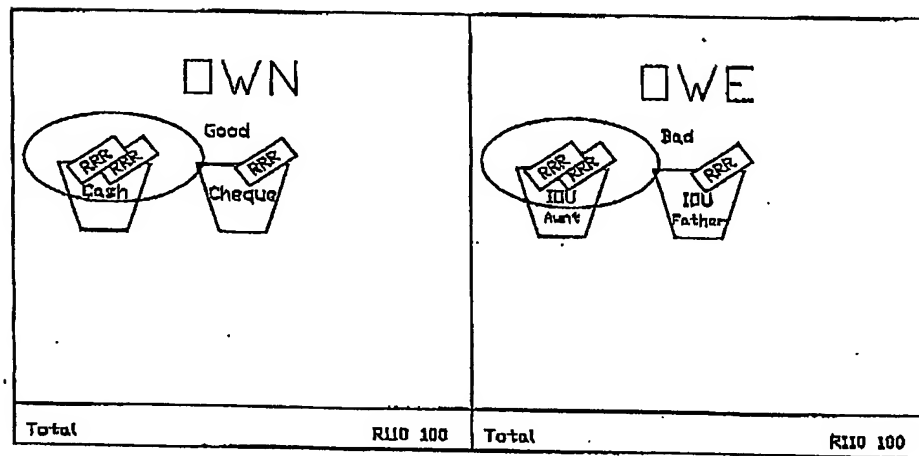
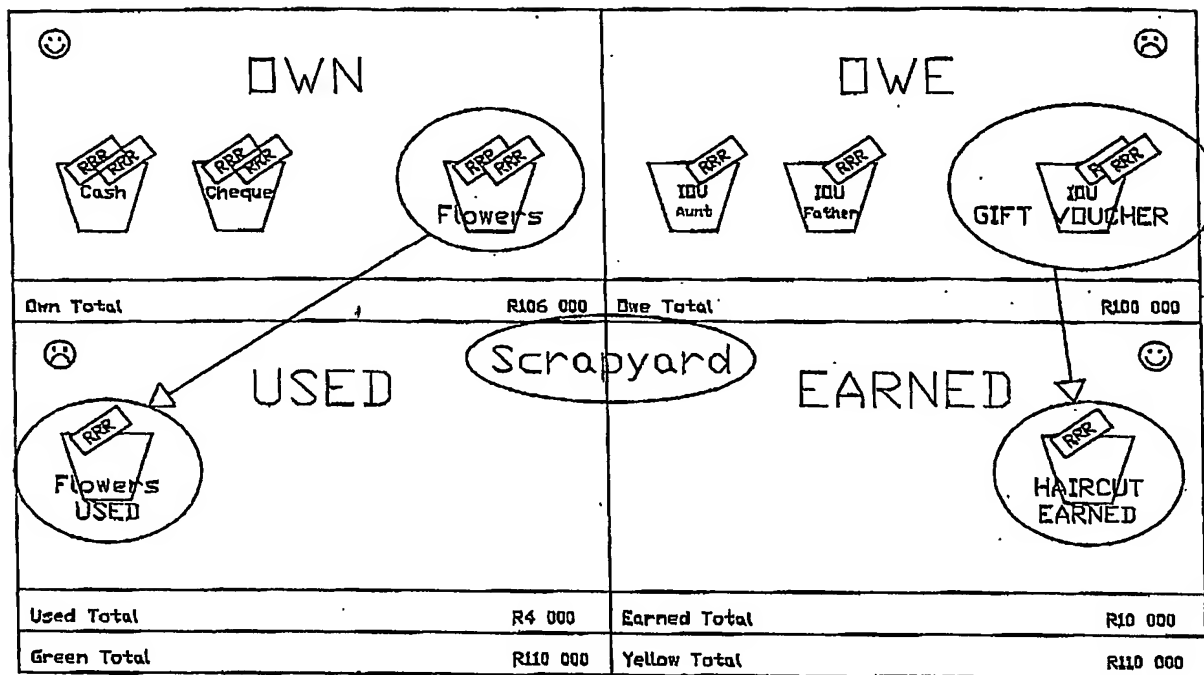


Fig. 6

General Transaction Diary		Special Diary 1	Special Diary 2	Special Diary 3	Special Diary 4
Diary Ref.	Description	Basket Name	Amount	Basket Name	Amount
01 Jan	Borrowed R10 000 from Aunt in cash notes	Cash	R10 000	IOU Aunt	R10 000
02 Jan	Borrowed R100 000 from Father when deposited cheques into account	Cheque account	R100 000	IOU Father	R100 000
03 Jan	Buy 3 gas bottles @ R200,00 each	Equipment	R600	Cash	R600
04 Jan	Repay Aunt half of her loan	IOU Aunt	R5 000	Cash	R5 000



General Transaction Diary		Special Diary 1	Special Diary 2	Special Diary 3	Special Diary 4
Diary Ref.	Description	Basket Name	Amount	Basket Name	Amount
31 January	Flowers die	Flowers Used	R50	Flowers	R50
31 January	Gift vouchers presented/claimed	IOU Gift voucher	R 10 000	Haircuts earned	R 10 000

Fig. 7

<div style="text-align: center;">OWN</div> <div style="display: flex; justify-content: space-around;"> <div>Cash</div> <div>Cheque</div> <div>Equip</div> <div>Con</div> </div>		<div style="text-align: center;">OWE</div> <div style="display: flex; justify-content: space-around;"> <div>IOU Aunt</div> <div>IOU Father</div> <div>IOU BR</div> </div>	
Total R106 000	Total R100 000	<div style="text-align: center;">Profit R6 000</div>	
Total R106 000	Total R106 000		

Fig. 8

OWN		OWE	
Assets	=	Liabilities	
		+	
Total	R106 000	Total	R100 000
		Profit	
		Total	R6 000

Fig. 9

<div>OWN</div> <div><div><div>RPR</div><div>RPR</div><div>Cash</div></div><div><div>RPR</div><div>RPR</div><div>Cheque</div></div><div><div>RPR</div><div>Equip</div></div><div><div>RPR</div><div>Car</div></div></div>	<div>OWE</div> <div><div><div>RPR</div><div>Uncle</div></div><div><div>RPR</div><div>Father</div></div><div><div>RPR</div><div>Uncle</div></div><div><div>RPR</div><div>BB</div></div></div>
	<div>Liabilities</div> <div>R100 000</div>
	<div>Owners Equity: Share Cap + Profit</div> <div>R6 000</div>
<div>Total</div> <div>R106 000</div>	<div>Total</div> <div>R106 000</div>

Fig. 10

6/12

Income Statement Report for January

INCOME	
Income - Haircuts Blow-dries	R 7 000
Income - Tints and perms Specials	R 5 000
Sales of Hair supplies	<u>R 1 000</u>
Total Income	<u>R 13 000</u>
EXPENSES	
Flowers used	R 50
Electricity and Gas used	R 110
Hair Supplies used	R 275
Phone card used	R 815
Stationary used	R 95
Rent used	R2 000
Salary and wages used	R3 655
Total expenses	<u>R 7 000</u>
PROFIT	<u>R 6 000</u>

Fig. 11

Balance Sheet at 31 July

ASSETS	
Short Term Assets	
Cash In Hand	R 5 000
General Cheque Account	R 30 000
Investment Account	R 60 000
Prepaid Insurance	R 2 400
Prepaid Rent	R 1 000
Hair Supplies	R 500
Electricity and Gas Supplies	R 400
Phone cards	R 200
Flowers	R 300
Fixed Assets	
Equipment - Cost	R2 000
Tools - Cost	R2 500
Furniture and Fixtures - Cost	R9 500
Computers - Cost	R 10 000
TOTAL ASSETS	R123 800
LIABILITIES	
IOU's - Long Terms	R60 000
IOU's Aunt	R10 000
IOU's Father	R50 000
IOU's Short Term (Current)	R3 800
TOTAL LIABILITIES	R123 800

Fig. 12

Year 1





  <p>OWN</p>	  <p>OWE</p>
Total R106 000	Total R100 000
	<p>This year's profit</p> <p>Total R6 000</p>

Fig. 13

Year 2a





  <p>OWN</p>	  <p>OWE</p>
Total R109 000	Total R100 000
	<p>This year's profit</p> <p>Total R6 000</p>
	<p>This Year Scrapyard</p> <p>R7 000 R10 000</p>

Fig. 14

Year 2b


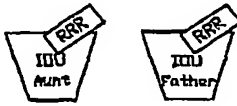
OWN		OWE	
			
Total	R109 000	Total	R100 000
		Last year's 'retained' profit	
		Total	R6 000
		This year (Y2) Profit	
		R3 000	

Fig. 15

Year 3a


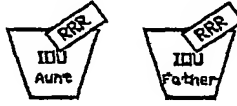
OWN		OWE	
			
Total	R114 000	Total	R100 000
		Previous years' 'retained' profit	
		Total	R9 000
		This Year (Y3) Scrapyard	
R10 000		R15 000	

Fig. 16

Year 3b





OWN	OWE
 	 
Total R114 000	Total R100 000
	Previous years' "retained" profit Total R9 000
	Current Year (Y3) Profit R5 000

Fig. 17

Decision Tree (1a)

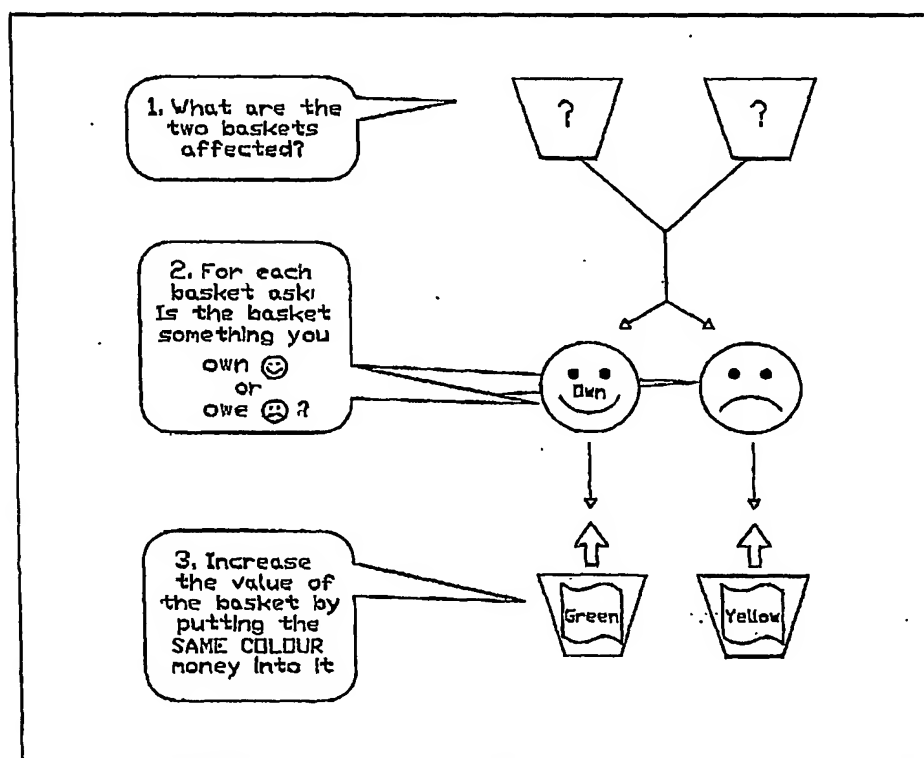


Fig. 18

Decision Tree (1b)

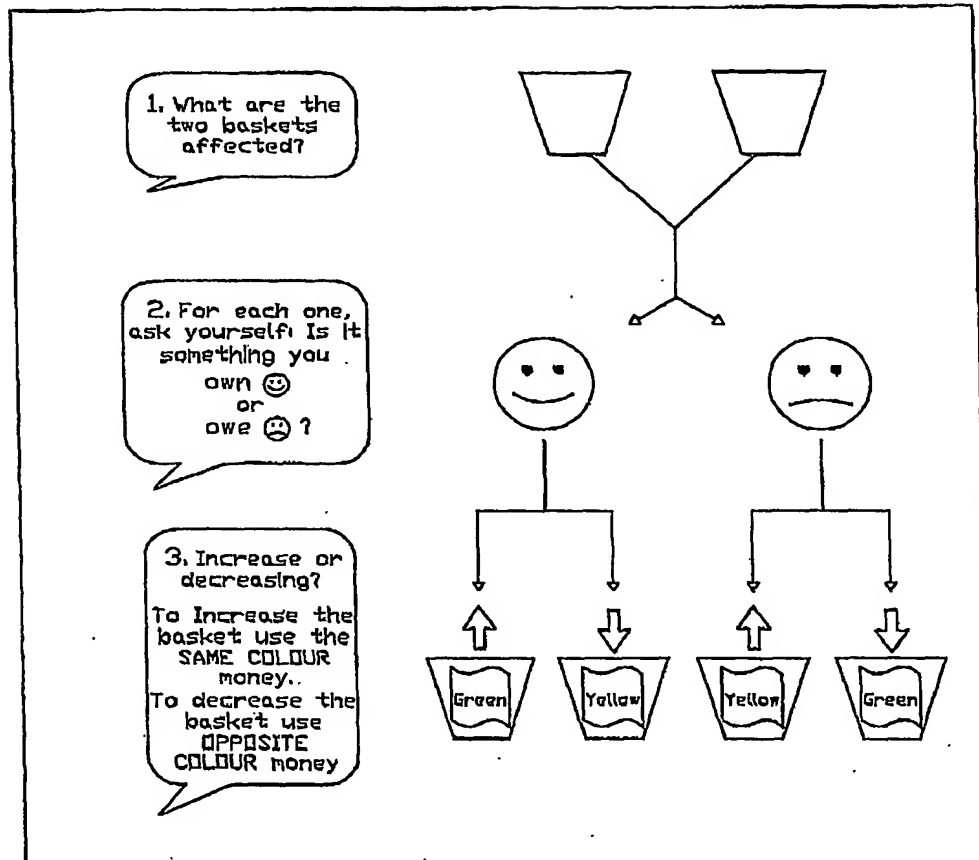


Fig. 19

Decision Tree 2a

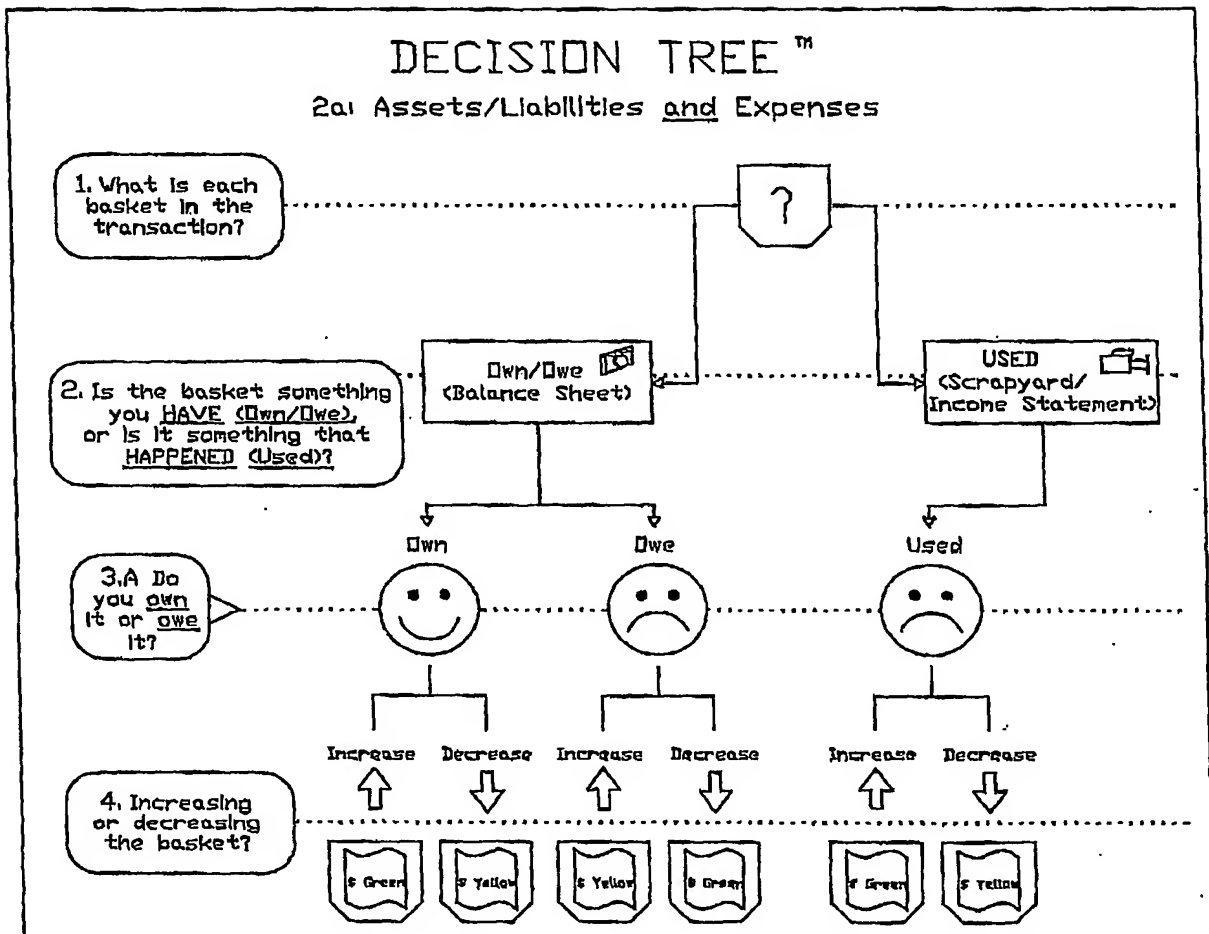


Fig. 20

Decision Tree 2b

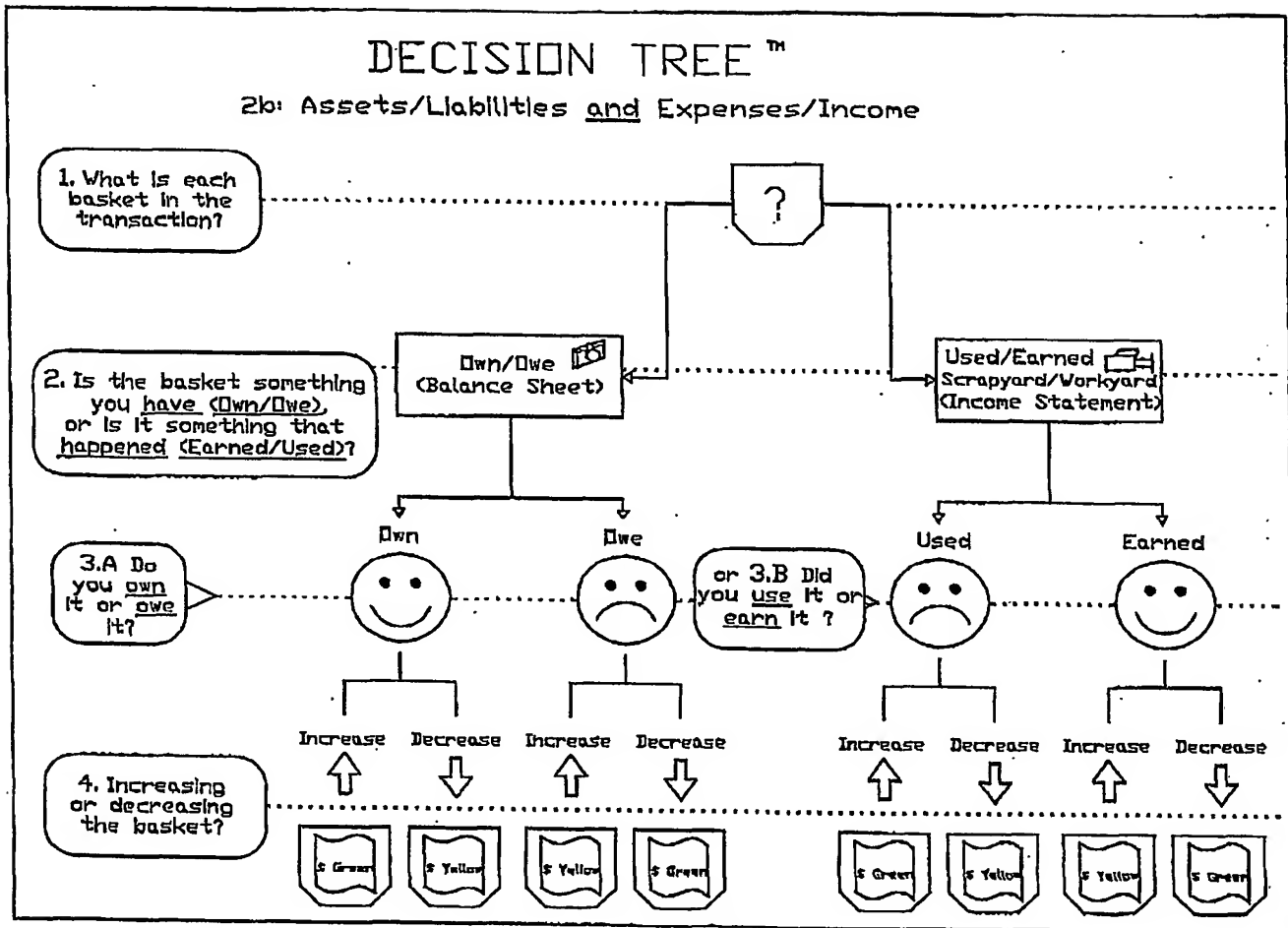


Fig. 21